

COOK
COUNTY

The seal of Cook County, Illinois, is a circular emblem. It features a blue outer ring with the text "SEAL OF COOK COUNTY" at the top and "ILLINOIS" at the bottom, separated by dots. The inner circle depicts a cityscape with a bridge, a ship, and a building. A banner across the scene reads "JANUARY 1831".

PRELIMINARY
FORECAST

FY 2015

Toni Preckwinkle
PRESIDENT
Cook County
Board of Commissioners

Overview of Cook County 2015 Preliminary Forecast

Overview

The Department of Budget and Management Services (DBMS) prepared this preliminary forecast report in accordance with Executive Order 2012-1. The report presents a mid-year projection of year-end revenues and expenses for 2014, and an initial forecast of fiscal year 2015 revenues and expenditures.

For FY2015, DBMS anticipates a budget shortfall of \$168.9 million in the County's General and Health Enterprise Funds. Projected expenditures of \$2,961.6 million will exceed projected revenues of \$2,792.69 million. The projected shortfall is driven by an increase in projected expenditures of \$75.2 million and a decrease in expected revenues of \$43 million in the General Fund, while the Health Fund anticipates an increase in expenditures that are \$50 million greater than the increase in revenues.

In the General Fund, projected cost increases driving this gap are an increase in expenditures for projected wages including public safety overtime expenses (\$48.1M), employee health benefit increases (\$20.1M), a reserve for insurance claims (\$6.7M), and utilities such as gas, electricity and water (\$2.4M). Revenue declines are driven by lower Property Taxes available to the General Fund due to rising debt service costs (-\$22.2M), the reduction of Motor Fuel Tax revenues funding public safety activities (-\$10.0M) and slower than expected recovery on economically sensitive revenues such as the Recorder of Deeds fees and Sales Tax.

The impact of CountyCare, the County's managed care program that began as an early implementation program of the Affordable Care Act, is a significant driver of changes in the County's fiscal outlook from 2014 to 2015. Through CountyCare, the health system is reimbursed for providing healthcare that was previously uncompensated. The Health Fund anticipates a \$384.1 million increase in expenditures along with a \$334.0 million increase in revenues primarily due to the full implementation of CountyCare. Beginning July 1, 2014, CountyCare will become a County Managed Care Community Network (MCCN) and will expand to include all Medicaid populations, including Family Health Plans (FHP) and Seniors and Persons with Disabilities (SPD).

The 2014 year-end projections of revenues and expenditures forecast a deficit of \$85.9 million. The primary driver of the deficit (\$67.3M) is expenditures outpacing revenues within the Health Fund due to required repayment of unspent 2013 per member per month (PMPM) reimbursement and expected reduction in reimbursement rates for the County's Medicaid Expansion program starting July 1, 2014. It is estimated that the Cook County Health and Hospital System (CCHHS) will be required to reimburse Medicaid for costs not incurred during the waiver period that total \$33.5 million while the new PMPM reimbursement rate effective July 1, 2014 is expected to reduce year-end revenue by \$29 million.

General Fund expenditures are also anticipated to be higher than budgeted by \$12.0 million, driven by increases in public safety hiring and overtime. Revenues in the General Fund are expected to end the year lower than budgeted by \$6.6 million.

The table below summarizes projected 2014 and 2015 revenues and expenditures in the Health and General Funds:

	2014 Budget	2014 Year-End Forecast	2015 Forecast
Health Revenues	950,717,064	1,194,321,842	1,284,756,980
Health Expenditures	(1,125,717,196)	(1,436,591,414)	(1,509,820,606)
General Fund Revenues	1,551,531,625	1,544,893,765	1,507,926,735
General Fund Expenditures	(1,376,531,493)	(1,388,578,526)	(1,451,778,556)
Deficit	\$ -	\$ (85,954,333)	\$ (168,915,447)

Public Forum

A public hearing and online forum will be held on the preliminary budget on July 16, 2014 at 6:00 p.m. in the Cook County Board Room to obtain constituent feedback on budget priorities. The Department of Budget and Management Services will work closely with residents, elected officials, and County departments to review potential efficiencies and cost savings opportunities that will allow for the presentation of a balanced budget recommendation to the Board of Commissioners in October. More information about the Preliminary Forecast can be found at <http://home.cookcountyil.gov/budget/>

Overview of Expenditure Estimates

2014 Year-End Expenditure Estimates

General Fund expenditures by the end of the current fiscal year are projected to be \$12.0 million higher than the 2014 Appropriation. The overage is primarily attributable to increases in public safety overtime (\$24.5M). This increase is partially offset by lower than anticipated hiring in other departments including personnel savings in the Offices under the President as well as Juvenile and Adult Probation.

The Health Fund is expected to spend \$310.1 million higher than the 2014 appropriation, which is partially offset by revenues over budget in the amount of \$243.6 million, a 25.6% increase. The reason behind this increase is the higher than expected population CCHHS is serving in CountyCare, especially as more CountyCare members are served through external providers than expected. In addition, there are more modest increases in overtime and utility expenses. These increased costs are partially mitigated by greater than expected attrition at the beginning of the year.

Projected 2015 Expenditures

Total FY2015 expenditures in the General Fund are projected to increase by \$75.2 million over the FY2014 adjusted appropriation, a 5.5 percent increase. This increase is driven by rising personnel costs (\$48.1M), which includes the rising cost of salaries, mandated public safety hiring and correctional officer overtime. Another key driver of increasing expenses is employee health benefit cost increases (\$20.1M) which are expected to rise at the rate of medical inflation. The final personnel-related expense that is expected to rise in 2015 is the cost of worker's compensation claims due to the resolution of outstanding claims (\$1.5M). There are also several non-personnel increases including the expected cost of self-insurance settlements (\$6.7M) based on an analysis of current cases and the rising costs of gas, electricity and water (\$2.4M). These increases are offset by minor non-personnel savings (\$3.6M).

Health Fund expenditures are expected to increase by \$384 million from the 2014 Appropriation, a 34% increase from the prior year. The cost increases are related to an increase in enrollees in CountyCare, Cook County's implementation of Medicaid expansion under the Affordable Care Act. A projected 59% increase in the average monthly number of CountyCare expected enrollees (from 56,131 to 89,500) is anticipated in the forecast. In addition, the Health System expects to serve additional Medicaid populations through CountyCare, including Family Health Plan (FHP) members and Seniors and Persons with Disabilities (SPD) members, which increases both costs and revenues. Corresponding revenue increases partially offset the increase in expenditures, though the cost of services at other network facilities and pharmaceutical costs are rising more rapidly than anticipated.

Overview of Estimated Revenues

Overview

General Fund and Health Enterprise Fund revenues support the County's general operating fund and finance the Corporate, Public Safety and Health Enterprise funds and activities. The preliminary revenue estimate for FY2015 is \$2,793 million for the General and Health Enterprise Funds. This represents an 11.6 percent, or \$290.4 million increase from the FY2014 budget. The total projected revenue for FY2014 year-end is \$2,739 million, which represents a 9.5 percent, or \$237 million increase from budgeted revenues.

The County's General Fund and Health Enterprise Fund revenues are comprised of Property Tax, Fees, Home Rule Taxes, Intergovernmental Revenues, and miscellaneous Other Revenue sources such as rental income from leasing space and energy efficiency rebates.

Property Tax

The projected year-end Property Tax collection to the General and Health Enterprise Funds for FY2014 remains at the budgeted amount of \$350.1 million. The preliminary estimate for Property Tax revenues in FY2015 is \$327.9 million, reduced from the prior fiscal year budget by \$22.2 million primarily due to rising debt service obligations.

Fees

The County General Fund receives various fees for certain services that departments within the Fund perform. The fees charged by various County departments include fees for real estate transactions, court case filings, permits, and licenses. General Fund fees are anticipated to be \$263.5 million for year-end FY2014. This represents a 3.9 percent, or \$10.6 million decrease in comparison to the FY2014 budget. The reduction is due to a decrease in court case filings and real estate transactions. The preliminary estimate for General Fund fees in FY2015 remains relatively steady at \$260.9 million, a 1.0 percent decrease in comparison to projected year-end FY2014.

The Health Enterprise Fund receives fees from patient fees and supplemental payments for care provided at County Hospitals. In addition, the Cook County Health and Hospital System (CCHHS) operates CountyCare, which will become a Managed Care Community Network (MCCN) on July 1, 2014. CountyCare receives a fixed per member per month reimbursement for each of its members. CCHHS is projected to end FY2014 with fees totaling \$1.19 billion, a 25.6 percent, or \$243.6 million increase to the FY2014 budget. These increased fees are, however, offset with higher than anticipated expenditures for patient care expenses at CCHHS as well as external network providers and pharmaceutical costs. The increased 2014 revenues are mainly attributed to the increased number of enrollees into CountyCare. CCHHS had expected full-year membership of 56,131 patients in CountyCare, but over 90,000 members are enrolled as the 1115 Waiver period concludes at the end of June, 2014. CCHHS preliminary estimate for fees in FY2015 increases 7.6%, or \$90.4 million to \$1.28 billion compared to year-end FY2014, with some attrition anticipated in the second half of the year. The continued rise is due to an increase in disproportionate share hospital (DSH)

supplemental payments and a projected retention of CountyCare enrollees as additional MCCN choices for CountyCare patients become available during the second half of 2014 and into FY2015.

Home Rule Taxes

Several of the Home Rule Taxes are on track to meet or exceed the FY2014 budgeted amounts. The projected year-end revenues of \$775.3 million exceed budgeted revenues by \$11.1 million, or 1.5 percent. The County Use Tax projected year-end revenue for FY2014 is \$69.9 million, representing a 2.4 percent, or \$1.6 million increase from the budget due to improved vehicle sales. The Gas Tax is projected to reap the benefits of enhanced compliance activities. The Gas Tax is projected to earn \$12.4 million, 14.2 percent more than the budgeted amount. A revenue source that has underperformed is the Sales Tax as the regional economy continues its slow recovery from the recession and experienced particularly slow activity during an unusually cold winter. Sales Tax revenues in FY2014 are projected to be \$3.2 million, or 1.0 percent lower than FY2014 budget.

The preliminary estimate for revenues for Home Rule Taxes for FY2015 is \$770.7 million, which is \$6.4 million more than prior year budgeted revenues of \$764.3 million. The estimated increase in Home Rule Tax revenues are primarily linked to modestly improved Sales Tax collections as a result of economic forecasts suggesting a moderate improvement in conditions during FY2015.

Intergovernmental Revenues

The projected year-end Intergovernmental Revenues for FY2014 is \$136.8 million, this represents a \$2.1 million, or 1.5% decrease from the budgeted amount. The lower than expected revenues are due in-part to Off-Track Betting commissions as an increase in gambling alternatives are estimated to contribute to a decline in expected revenues by \$1.0 million. The preliminary estimate for Intergovernmental Revenues for FY2015 is \$129.1 million, which is \$9.7 million less than the prior year budget. This decline is driven predominantly by the planned decrease in Motor Fuel Tax funding in the amount of \$10 million.

Other Revenues

The County is projecting to receive miscellaneous Other Revenues totaling \$19.2 million in FY2014; this represents a \$5.1 million decrease from the FY2014 budgeted. The decrease is driven by lower than expected parking fees. The preliminary estimate for Other Revenues for FY2015 is \$19.4 million, which is a minimal increase of \$0.2 million compared to FY2014 year-end revenues due primarily to additional rental income at the George W. Dunne Building.

2015 Preliminary Revenue Projections

	FY 2014				FY 2015	
	Budgeted FY 2014	Actual	Estimated	Estimated	Preliminary	
	Revenue	Dec - May*	Jun - Nov	2014 YE	Estimate	
Property Tax	350,056,115	175,028,058	175,028,057	350,056,115	327,872,416	
Fees						
Treasurer	70,000,000	27,734,000	46,037,000	73,771,000		70,000,000
County Clerk	10,225,000	4,723,686	5,501,314	10,225,000		10,350,000
Recorder of Deeds	41,500,000	16,036,840	17,703,788	33,740,628		34,531,382
Recorder Audit Revenues	1,000,000	0	1,000,000	1,000,000		1,000,000
Building and Zoning	3,200,000	1,969,000	1,441,000	3,410,000		3,500,000
Environmental Control	4,361,750	1,253,367	3,108,383	4,361,750		4,294,750
Liquor Licenses	324,000	352,500	6,000	358,500		330,000
Cable Television	1,000,000	629,391	630,000	1,259,391		1,200,000
Clerk of the Circuit Court	96,750,000	41,033,364	51,825,859	92,859,223		93,500,000
Sheriff Municipal Division	24,856,130	12,462,300	12,150,000	24,612,300		24,228,000
Public Guardian	2,400,000	1,266,000	1,225,367	2,491,367		2,400,000
States Attorney	2,000,000	985,000	995,000	1,980,000		2,000,000
Contract Compliance	40,000	17,850	14,000	31,850		40,000
Adoption (Supportive Services)	15,000	8,125	7,500	15,625		17,500
Public Administrator	900,000	243,190	656,810	900,000		900,000
Sheriff Court Service	10,424,200	5,009,550	5,400,000	10,409,550		10,283,000
County Assessor	150,000	17,000	391,085	408,085		432,000
Assessor Tax Fraud	1,500,000	0	144,000	144,000		385,000
Highway Sale of Permits	560,000	322,340	237,660	560,000		550,000
Tax Intercept	2,000,000	0	0	0		0
Medical Examiner	910,000	518,500	475,000	993,500		950,000
Total General Fund Fees	274,116,080	114,582,003	148,949,766	263,531,769	260,891,632	

*May Revenues are estimated

2015 Preliminary Revenue Projections

	FY 2014				FY 2015 Preliminary Estimate
	Budgeted FY 2014 Revenue	Actual Dec - May*	Estimated Jun - Nov	Estimated 2014 YE	
CCHHS					
Patient Fee (Medicare, Medicaid , Private)	200,699,686	134,344,841	132,371,711	266,716,552	156,584,197
Patient Fee - Medicaid Plan BIPA IGT	131,250,000	63,750,000	37,500,000	101,250,000	131,250,000
Fed State Med. Program Funding (DSH)	145,500,000	81,169,116	81,169,116	162,338,232	162,338,232
Medicaid Expansion	468,154,294	285,618,912	369,252,335	654,871,247	830,315,551
Miscellaneous Fees - CCHHS	1,931,284	2,669,704	1,815,616	4,485,320	3,324,000
Public Health	3,181,800	3,007,431	1,653,060	4,660,491	945,000
Total CCHHS Fees	950,717,064	570,560,004	623,761,838	1,194,321,842	1,284,756,980
Total Fee Revenue	1,224,833,144	685,142,007	772,711,604	1,457,853,611	1,545,648,612
Home Rule Taxes					
Gross County Sales Tax	337,400,000	161,177,264	173,000,000	334,177,264	342,200,000
Gas / Diesel Fuel Tax	87,050,000	44,631,517	54,778,173	99,409,690	88,000,000
Cigarette Tax	134,500,000	62,678,471	71,955,200	134,633,671	130,000,000
Other Tobacco Products	7,680,000	3,344,176	4,230,000	7,574,176	8,000,000
Retail Sale of Motor Vehicles	3,095,000	1,326,876	1,683,370	3,010,246	3,200,000
Wheel Tax	4,100,000	182,377	3,793,722	3,976,099	4,100,000
Alcoholic Beverage Tax	36,500,000	16,834,948	19,976,688	36,811,636	37,250,000
County Use Tax	68,300,000	32,949,827	36,964,505	69,914,332	71,000,000
Non Retailer Transactions	11,460,000	4,085,792	7,250,000	11,335,792	11,000,000
Parking Lot and Garage Operations Tax	42,600,000	20,596,788	22,110,734	42,707,522	44,000,000
Amusement Tax	29,475,000	14,680,991	14,828,439	29,509,430	29,750,000
Gambling Machine Tax	1,350,000	57,900	1,338,000	1,395,900	1,400,000
Firearms Tax	750,000	508,400	379,000	887,400	800,000
Total Home Rule Taxes	764,260,000	363,055,327	412,287,831	775,343,158	770,700,000

*May Revenues are estimated

2015 Preliminary Revenue Projections

	FY 2014				FY 2015	
	Budgeted FY 2014 Revenue	Actual Dec - May*	Estimated Jun - Nov	Estimated 2014 YE	Preliminary Estimate	
<u>Intergovernmental Revenues</u>						
Motor Fuel Tax Grant	44,500,000	22,249,999	22,250,001	44,500,000		44,500,000
MFT Circuit Court Funding	30,000,000	0	30,000,000	30,000,000		20,000,000
Retailer's Occupations Tax	3,290,000	1,366,385	1,686,000	3,052,385		3,110,000
State Income Tax	12,351,000	6,639,532	5,670,887	12,310,419		12,650,000
Off Track Betting Commission	2,422,500	645,388	745,000	1,390,388		1,250,000
Gaming	8,300,000	4,134,416	4,250,000	8,384,416		8,500,000
State Criminal Alien Assist. (SCAAP)	1,500,000	0	1,565,152	1,565,152		1,328,845
State - Probation Officers, Juvenile CT & Children Home	18,118,547	9,042,000	9,076,547	18,118,547		22,000,000
Reimb. For Indirect Cost Special Revenues & Grants	15,363,422	4,739,045	9,723,981	14,463,026		14,757,195
Tax Incremental Financing Funds (TIF)	3,000,000	0	3,000,000	3,000,000		1,000,000
Total Intergovernmental Revenues	138,845,469	48,816,765	87,967,568	136,784,333		129,096,040
<u>Other Revenues</u>						
Leases, Rentals, Sales	8,965,552	2,770,036	5,303,906	8,073,942		8,499,765
Other Reimbursements/Transfers	11,526,738	4,011,334	6,148,551	10,159,885		9,922,319
Parking Fees - JTDC, Courts & etc.	3,761,671	472,282	472,281	944,563		944,563
Total Other Revenue	24,253,961	7,253,652	11,924,738	19,178,390		19,366,647
Grand Total	2,502,248,689	1,279,295,809	1,459,919,799	2,739,215,608		2,792,683,715

*May Revenues are estimated

Fiscal Year 2014 Projected Department Year End Expenses and 2015 Estimates -- General Fund and Health Enterprise Fund

Dept	Description	2014 Approved & Adopted	2014 Adjusted Appropriation	December - May Expenditures and Encumbrances	June - November Estimated Expenditures	Total 2014 Estimated Expenditures	Department 2015 Estimate	Executive 2015 Estimate
002	Department of Human Rights and Ethics	776,602	782,377	275,246	359,896	635,142	796,185	796,185
007	Revenue	2,118,143	2,118,163	1,538,585	579,579	2,118,164	4,909,764	4,909,764
008	Risk Management	701,533	714,899	540,833	171,539	712,372	1,695,141	1,695,141
009	Technology Policy and Planning	4,259,744	4,303,651	2,286,695	1,704,651	3,991,346	6,466,974	6,466,974
010	Office of the President	1,569,999	1,584,282	748,195	836,087	1,584,282	1,727,693	1,727,693
011	Office of the Chief Administrative Officer	2,712,586	2,732,410	1,086,545	1,285,949	2,372,494	2,799,900	2,799,900
013	Planning and Development	1,055,426	1,064,958	289,280	632,497	921,777	1,100,431	1,100,431
014	Budget and Management Services	1,466,716	1,480,742	765,099	715,644	1,480,743	1,641,156	1,641,156
016	IT Solutions & Services	6,649,562	6,684,828	3,033,506	3,615,674	6,649,180	7,232,896	7,232,896
018	Office of the Secretary to the Board of Commissioners	1,097,956	1,103,048	527,403	575,646	1,103,049	1,130,042	1,130,042
019	Employee Appeals Board	65,251	65,595	22,231	38,870	61,101	72,527	72,527
020	County Comptroller	2,997,468	3,021,172	1,338,921	1,534,567	2,873,488	3,111,379	3,111,379
021	Office of the Chief Financial Officer	1,112,619	1,122,147	521,792	574,194	1,095,986	1,058,891	1,058,891
022	Contract Compliance	770,724	777,320	325,145	413,977	739,122	776,301	776,301
026	Administrative Hearing Board	1,232,356	1,212,677	484,664	663,579	1,148,243	1,242,869	1,242,869
027	Office of Economic Development	787,462	790,473	288,146	356,975	645,121	783,035	783,035
029	Enterprise Resource Planning	-	16,403	-	-	-	2,057,729	2,057,729
030	Chief Procurement Officer	2,754,224	2,775,048	1,167,811	1,565,105	2,732,916	2,821,960	2,821,960
031	Capital Planning and Policy	1,405,937	1,417,124	617,507	767,949	1,385,456	1,443,358	1,443,358
032	Department of Human Resources	3,985,686	4,013,972	2,075,692	1,612,543	3,688,234	4,064,229	4,064,229
040	County Assessor	24,624,799	24,660,557	11,759,192	12,145,579	23,904,771	27,782,939	25,931,113
050	Board of Review	8,233,141	8,342,970	3,979,757	4,363,213	8,342,970	8,722,723	8,722,723
060	County Treasurer	1,952,814	1,967,061	878,725	1,088,141	1,966,866	1,684,966	1,684,966
070	County Auditor	887,093	894,406	382,779	467,253	850,032	918,428	918,428
080	Office of the Independent Inspector General	1,772,838	1,784,896	793,982	943,068	1,737,050	1,911,172	1,911,172
081	1st District - Office of the County Commissioner	358,726	358,726	153,841	204,885	358,726	364,803	364,803
082	2nd District - Office of the County Commissioner	358,905	358,905	150,546	208,359	358,905	363,011	363,011
083	3rd District - Office of the County Commissioner	358,820	358,820	141,908	216,912	358,820	364,449	364,449
084	4th District - Office of the County Commissioner	358,775	358,775	155,017	203,758	358,775	364,597	364,597
085	5th District - Office of the County Commissioner	358,558	358,558	132,521	226,037	358,558	364,626	364,626
086	6th District - Office of the County Commissioner	358,583	358,583	140,831	217,752	358,583	364,775	364,775
087	7th District - Office of the County Commissioner	359,052	359,052	150,827	208,225	359,052	364,104	364,104

*May is estimated prior to issuance of the final trial balance.

Fiscal Year 2014 Projected Department Year End Expenses and 2015 Estimates -- General Fund and Health Enterprise Fund

Dept	Description	2014 Approved & Adopted	2014 Adjusted Appropriation	December - May Expenditures and Encumbrances	June - November Estimated Expenditures	Total 2014 Estimated Expenditures	Department 2015 Estimate	Executive 2015 Estimate
088	8th District - Office of the County Commissioner	358,847	358,847	151,066	207,781	358,847	364,350	364,350
089	9th District - Office of the County Commissioner	358,683	358,683	166,357	192,326	358,683	365,046	365,046
090	10th District - Office of the County Commissioner	358,903	358,903	130,782	214,407	345,189	364,698	364,698
091	11th District - Office of the County Commissioner	499,597	499,597	122,563	141,550	264,113	506,623	506,623
092	12th District - Office of the County Commissioner	358,757	358,757	167,213	188,845	356,058	364,686	364,686
093	13th District - Office of the County Commissioner	358,692	358,692	159,068	199,624	358,692	364,495	364,495
094	14th District - Office of the County Commissioner	358,732	358,732	163,377	195,355	358,732	364,881	364,881
095	15th District - Office of the County Commissioner	358,824	358,824	158,230	200,594	358,824	364,944	364,944
096	16th District - Office of the County Commissioner	358,835	358,835	153,406	205,429	358,835	364,394	364,394
097	17th District - Office of the County Commissioner	358,846	358,846	165,554	193,292	358,846	364,466	364,466
110	County Clerk	7,628,320	7,679,764	3,418,247	3,964,707	7,382,954	7,797,223	7,797,223
130	Recorder of Deeds	5,686,120	5,722,375	2,629,519	2,496,814	5,126,333	5,789,170	5,789,170
160	Building and Zoning	3,184,227	3,209,323	1,444,645	1,716,274	3,160,919	3,267,920	3,267,920
161	Department of Environmental Control	1,637,725	1,645,363	789,319	810,476	1,599,795	1,645,412	1,645,412
170	Zoning Board of Appeals	423,817	426,796	175,960	198,577	374,537	426,887	426,887
200	Department of Facilities Management	35,198,174	35,564,353	17,407,774	18,250,868	35,658,642	46,064,839	46,064,839
205	Justice Advisory Counsel	422,948	462,303	194,688	243,798	438,486	562,507	562,507
210	Office of the Sheriff	4,821,103	4,829,018	2,508,629	2,420,603	4,929,232	5,297,319	5,100,971
214	Sheriff's Administration and Human Resources	13,970,050	14,109,073	6,710,349	7,257,820	13,968,169	15,225,056	14,777,500
217	Sheriff's Information Technology	4,311,541	4,315,513	1,780,691	1,716,306	3,496,997	6,676,584	5,247,020
230	Court Services Division	85,745,311	86,509,878	39,350,395	45,909,599	85,259,994	92,474,180	88,766,619
231	Police Department	48,029,191	48,443,646	24,436,368	25,675,644	50,112,012	52,130,079	52,023,591
239	Department of Corrections	303,783,283	305,625,461	165,433,232	169,356,378	334,789,610	341,092,862	330,544,543
249	Sheriff's Merit Board	1,795,358	1,800,022	730,102	1,043,777	1,773,879	1,880,689	1,861,876
250	State's Attorney	93,229,590	93,971,015	42,377,853	52,545,542	94,923,395	99,154,628	99,154,628
259	Medical Examiner	10,428,262	10,442,088	4,437,487	4,833,906	9,271,393	10,827,041	10,827,041
260	Public Defender	55,275,450	55,685,101	23,862,914	32,438,832	56,301,746	60,579,555	60,579,555
265	Homeland Security and Emergency Management	1,359,351	1,367,940	659,896	637,185	1,297,081	1,542,631	1,387,500
280	Adult Probation	38,154,317	38,469,407	16,934,062	19,689,052	36,623,114	40,270,077	39,576,037
300	Judiciary	10,691,946	10,669,201	4,051,819	6,510,644	10,562,463	10,660,311	10,660,311
305	Public Guardian	17,468,075	17,604,632	7,876,035	9,710,898	17,586,933	17,940,787	17,926,587
310	Office of the Chief Judge	30,516,519	30,557,672	12,705,323	17,426,299	30,131,622	32,405,864	36,959,262

*May is estimated prior to issuance of the final trial balance.

Fiscal Year 2014 Projected Department Year End Expenses and 2015 Estimates -- General Fund and Health Enterprise Fund

Dept	Description	2014 Approved & Adopted	2014 Adjusted Appropriation	December - May Expenditures and Encumbrances	June - November Estimated Expenditures	Total 2014 Estimated Expenditures	Department 2015 Estimate	Executive 2015 Estimate
312	Forensic Clinical Services	2,579,562	2,601,474	920,724	1,103,863	2,024,587	2,720,296	2,570,296
313	Social Service	10,505,600	10,614,853	4,744,959	5,694,132	10,439,091	10,978,450	10,978,450
326	Juvenile Probation and Court Services	31,660,029	31,761,874	165,690,013	12,460,593	29,029,606	33,995,462	32,733,768
335	Clerk of the Circuit Court - Office of the Clerk	74,929,106	75,409,201	34,784,169	40,770,493	75,554,662	77,922,757	77,922,757
390	Public Administrator	1,097,074	1,102,338	464,068	595,910	1,059,978	1,130,311	1,130,311
440	Juvenile Temporary Detention Center	50,842,085	50,689,706	22,745,038	28,412,558	51,157,596	59,112,825	55,631,253
451	Office of Adoption and Child Custody Advocacy	682,102	687,303	323,601	380,834	704,435	786,463	786,463
452	Veterans' Assistance Commission	400,000	388,100	187,282	200,818	388,100	566,247	400,000
490	Fixed Charges/Special Purpose - Corporate	55,139,935	54,598,444	35,692,683	17,092,840	52,785,523	56,694,840	56,694,840
499	Fixed Charges/Special Purpose - Public Safety	287,980,665	282,183,620	125,358,969	150,906,294	276,265,263	273,105,722	273,105,722
500	Department of Transportation and Highways	5,723,843	5,713,322	2,750,435	2,900,052	5,650,487	6,437,888	6,437,888
11	Total General Fund	1,376,531,493	1,376,531,493	662,747,086	725,809,691	1,388,556,777	1,471,454,517	1,451,778,556
240	Cermak Health Services of Cook County	46,630,843	46,804,507	18,151,959	25,015,359	43,167,318	47,061,239	47,061,239
241	Health Services - JTDC	3,910,387	3,918,050	1,379,029	1,584,893	2,963,922	3,979,553	3,979,553
890	Health System Administration	189,471,395	186,555,578	55,202,635	128,534,013	183,736,648	182,132,708	182,132,708
891	Provident Hospital of Cook County	48,357,796	47,674,088	20,513,655	25,924,804	46,438,459	47,498,099	47,498,099
893	Ambulatory and Community Health Network	51,465,467	47,149,027	18,978,070	27,715,303	46,693,373	51,388,444	51,388,444
894	The Ruth M. Rothstein CORE Center	11,753,051	11,621,415	7,907,974	3,683,995	11,591,969	11,581,941	11,581,941
895	Department of Public Health	14,450,251	14,502,530	5,482,088	8,040,268	13,522,356	14,491,793	14,491,793
896	Managed Care	190,804,289	203,311,427	156,961,689	366,111,706	523,073,395	583,672,615	583,672,615
897	John H. Stroger, Jr. Hospital of Cook County	445,202,520	441,037,448	177,067,474	271,676,417	448,743,891	444,681,674	444,681,674
898	Oak Forest Regional Outpatient Center	11,216,096	11,127,384	4,205,676	6,732,161	10,937,837	10,923,657	10,923,657
899	Fixed Charges/Special Purpose - Health	112,455,101	112,015,742	38,179,579	67,542,667	105,722,246	112,408,881	112,408,881
	Total Health Enterprise Fund	1,125,717,196	1,125,717,196	504,029,828	932,561,586	1,436,591,414	1,509,820,606	1,509,820,606
	Total General and Health Enterprise Funds	2,502,248,689	2,502,248,689	1,166,776,914	1,658,371,277	2,825,148,191	2,981,275,123	2,961,599,162

*May is estimated prior to issuance of the final trial balance.

2015 Special Purpose Funds Outlook

The County's Annual Appropriation Bill contains Special Purpose Funds in addition to the General Fund. Special Purpose Funds are established for a specific and dedicated purpose, and are considered to be self-balancing.

MFT Illinois First (1st) – 501

Used to plan, design, construct, maintain and operate highways in Cook County and is paid for out of proceeds from the State distribution of Motor Fuel Tax. For 2015, Motor Fuel Tax funds are expected to cover the 2015 budget of \$23,234,167.

Animal Control Department – 510

Prevents the transmission of rabies and other diseases from animals to humans. The department forecasts revenue in 2015 to be \$3.4 million, with \$4.2 million in expenditures and a \$6.7 million positive fund balance.

County Clerk – Election Division Fund – 524;

Board of Election Commissioners- Election Fund – 525

Funds the cost of elections using property tax revenue. In 2015, the funds' expenses will decrease by \$19.5 million due to the off year in elections. This increases the amount of property tax revenue available to other obligations such as the cost of debt service.

County Recorder Document Storage System Fund – 527

Funds the equipment, materials and necessary expenses to implement and maintain the Recorder of Deeds' document storage system. Fees are charged for record retrieval and other items. 2015 revenue estimates are \$3.3 million, with \$4.5 million in expenditures, resulting in a 2015 fund balance estimated of \$2.1 million.

Circuit Court Automation Fund – 528

Maintains the automated systems that support the activities of the Circuit Court, meet the needs of Court constituents, and provides constant access to both internal and external users. For 2015, revenues are estimated to be \$12 million, with slightly lower expenditures aimed at reducing the negative fund balance over time. The fund is projecting a negative \$6.1 million balance for 2015 year-end.

Clerk of the Circuit Court Document Storage Fund – 529

Manages Circuit Court records. Projected revenues for 2015 are \$11 million, with expenditures estimated to be \$9.5 million. The projected 2015 ending fund balance is estimated to be a negative \$3.1 million, which the Clerk of the Court is working to address over several years.

Cook County Law Library – 530

Provides legal information resources to legal professionals, judiciary, government officials, litigants and the residents of Cook County at six locations. In 2015, revenues are estimated to be \$6.1 million, with \$5.3 million in expenditures. The fund is projecting to be in balance by the end of 2015.

Circuit Court-Illinois Dispute Resolution Fund – 531

Fees from civil filings disbursed to dispute resolution centers. The fund is projected to receive \$190,000 in revenues in 2015, with estimated expenditures at \$181,000. Due to a prior year's fund balance, the fund is projecting to have a positive balance of \$158,886 by the end of 2015.

Adult Probation/Probation Service Fee Fund – 532

Collects fees from certain adult offenders by order of the court, based upon the defendants' ability to pay. Revenue estimates for 2014 are projected to be just over \$4 million, which is \$350,000 lower than initial revenue projections. 2015 revenues are estimated at \$4 million, \$3.6 million in expenditures, and a projected fund balance of \$1,018,314 by the end of 2015.

County Clerk Automation Fund – 533

Funds automation of the County Clerk's Office non-election activities, and is funded by vital records. 2015 revenue estimates are \$1.1 million with expenditures projected at \$1.4 million. The County Clerk Automation fund is projected to have a 2015 surplus of \$12,827.

County Treasurer-Tax Sales Automation Fund – 534

Funds automation-related expenses in the Cook County's Treasurer's Office. In 2015, there is an estimated \$9.6 million in revenue with estimated expenditures of \$10 million. There is a projected 2015 positive ending fund balance of \$15.6 million.

Intergovernmental Agreement/ETSB – 535

Provides telephone service to unincorporated Cook County and municipalities who are part of the Emergency Telephone System Board 911 telephone system. Revenue for 2015 is expected to be \$1.2 million with expenses projected to be \$1.3 million. The fund balance will be a negative \$3.3 million fund balance, if expenditures are not reduced and a multi-year plan will be required to correct the current imbalance.

Juvenile Probation-Supplementary Officers – 538

Administrative Office of the Illinois Court funds supports additional Juvenile Probation Officer positions. Revenue estimates for 2015 are estimated at \$3.3, with expenditures equal to revenues. The Department of Budget and Management Services is working with the Office of the Chief Judge to stabilize this fund which is projecting a significant negative balance of \$15.3 million and will require a plan to correct the historic imbalance.

Social Services/Probation and Court Services Fund – 541

Collects fees from certain adult offenders by order of the court, based upon the defendants' ability to pay. Revenue for 2015 is projected to be \$2.8 million, with equal expenditures. There is a projected \$2.1 million positive fund balance for this fund by year-end 2015.

Lead Poisoning Prevention Fund – 544

Reduces the dangers of lead-based paint in Cook County dwellings; prevents lead poisoning through lead abatement and mitigation; educates residents to the dangers of lead based paint; and disseminates lead-poisoning prevention materials to residents of lead mitigated dwellings. The 2015 projected fund balance is \$9.2 million, with \$1.2 million in expenditures and no revenue. The Lead Poisoning Prevention fund is financed by the repeal of Torrens Fund in January 2014, which represents a one-time transfer to this account.

Geographical Information Systems – 545

Provides maintenance and access to Cook County's enterprise geographic information system. The estimated revenue to this fund for 2015 is \$8.2 million with expenditures of \$14.2 million. There is a positive fund balance projected to be \$12.7 million for year-end 2015.

Sheriff's Youthful Offender Alcohol & Drug Education – 546

Provides an educational alternative for youthful offenders and their parents to assist the court and community in decreasing alcohol and other drug use. The preliminary projected revenue for 2014 is \$2,400, equal to expenditures. With a \$2,400 revenue estimate for 2015, also equal to expenditures, the fund balance for 2015 is \$14,258.

State's Attorney Narcotics Forfeiture – 561

Supports work with the State, City and County Agencies on various drug related cases. Revenue is estimated to be \$4.2 million in 2015 with expenditures equal to revenue. There is an estimated fund balance of \$0 for year-end 2015.

State's Attorney Bad Check Diversion Program – 562

Offers a pre-trial educational diversion program for first time bad check passers, provides restitution to victims, and helps avoid an increased caseload in the criminal justice system at no cost to the victims or taxpayers. Projected 2015 revenues are estimated to be \$0, and therefore this fund will be eliminated in 2015. There is a projected negative fund balance of (\$1,466).

TB Sanitarium District – 564

Serves to prevent, diagnose, treat, and care for all Cook County residents afflicted with tuberculosis. In 2015, revenue is projected to be \$1.2 million and expend \$6.2 million, for a projected FY2015 ending fund balance of \$9.7 million. The fund balance originates from a surplus of real estate taxes from the State, and is required by the State to be used exclusively for the purposes of this fund.

Clerk of the Circuit Court Administrative Fund – 567

Utilized for the Clerk's Office administration to improve information technology, operational efficiency, improved customer service, employee development and training and financial accountability. For 2015, estimated revenues are \$850,000 with expenditures slightly lower at \$747,652. The projected 2015 year-end fund balance of \$13,025 is anticipated to be addressed with additional cost reductions.

GIS Fee Fund – 570

This special purpose fund provides and maintains a countywide map through a geographic system. In 2015, the Recorder's Office revenue estimate is \$2 million, with a 2015 expenditure estimate of \$3.5 million. Based off projected revenue and expenditures, the fund is projecting a negative balance of \$1.3 million, a result of decreased real estate revenue, which the fund will work to address prior to the final recommendation.

Rental Housing Support Fee Fund – 571

The Rental Housing Support Fund was established to assist in addressing the need for rental housing. A state surcharge funds this program. In 2015, the Recorder's Office estimates revenue for this fund at \$286,013 and expenditures at \$252,000.

Children's Waiting Room – 572

Court services fees are credited to this fund to operate and administer the children's waiting rooms in Cook County. Revenue estimates for 2014 are assumed to be at \$2.7 million, \$400,000 less than original projections. With 2015 projected revenue at \$2.75 million and \$2.2 estimated expenditures, the 2015 fund balance is projected to be just under \$1 million.

Women's Justice Services Fund – 573

Operates rehabilitation programs provided by the Sheriff's Department of Women's Justice Services, including mental health and substance abuse services. This fund is projected to collect \$65,000 in 2014, \$10,000 more than original projections. With 2015 projected revenue of \$65,000, equal to projected expenditures, the 2015 projected fund balance is \$68,087.

Court Funds: The Mental Health Fund – 574; Peer Court Fund – 575;**Drug Court Fund – 576;**

Various court services fees are credited to the appropriate funds to operate and administer court programs. Combined, these funds are projected to collect \$1.8 million in 2014, \$390,000 lower than initial projections. In 2015, the Mental Health Fund is projecting to receive \$800,000 in revenue, equal to expenditures, resulting in a negative balance of \$211,806. The Peer Court Fund has 2015 projected revenues of \$450,000, equal to expenditures, resulting in a \$38,413 negative fund balance. The Drug Court Fund is projecting to receive \$400,000 in revenues, equal to expenditures, in 2015, resulting in a negative \$139,719 fund balance.

Vehicle Purchase Fund – 577

Fees from violations of Illinois Vehicle Codes support the acquisition or maintenance of law enforcement vehicles. Estimated revenue for 2015 is \$130,000 with \$400,000 in expenditures, resulting in a positive \$588,648 estimated year-end fund balance.

Assessor Special Revenue Fund – 579

Revenues generated by the Assessor's Office from marketing opportunities used to pay for costs in the Assessor's Office. Revenues and expenditures are projected at \$368,000 in 2015, with a positive fund balance projection of \$67,493.

Circuit Court Clerk Electronic Citation Fund – 580

Establishes and maintains electronic citations, used to defray the Clerk's expenses of establishing and maintaining electronic citations in any traffic, misdemeanor, municipal ordinance, or conservation case upon a judgment of guilty or grant of supervision. The 2015 revenue projection is \$450,000, with equal expenditures.

State's Attorney Records Automation – 583

Supports expenditures for hardware, software, research and development costs and personnel related to Records Automation. Fees are collected by Defendants upon a finding of guilty or supervision in a court of law. This Special Purpose Fund is projected to collect \$158,000 in 2015, with equal expenditures, and a 2015 projected fund balance of \$105,010.

Public Defender Records Automation – 584

Identical to the State's Attorney Records Automation fund, this fund supports expenditures for hardware, software, research and development costs and personnel related to Records Automation. Fees are collected by Defendants upon a finding of guilty or supervision in a court of law. This Special Purpose Fund is projected to collect \$158,000 in 2015, with equal expenditures, and a 2015 projected fund balance of \$101,710.

Environmental Control Solid Waste Program Fund - 585

Fund established for the collection of fees associated with Environmental Control's Solid Waste Program. The Solid Waste Program improves the quality of the environment for the residents of Cook County through inspection, compliance and sustainability. 2015 projected revenues are estimated at \$406,000, \$385,486 in expenditures, with a projected fund balance of \$20,601.

Land Bank Authority - 586

Fund established to reduce and return vacant and abandoned properties back into productive and sustainable community assets. The Land Bank Authority was established in 2014, and projects \$1 million in revenues and \$990,000 in expenditures. In 2015, revenues are estimated at \$3.45 million, equal to expenditures, resulting in an ending fund balance of \$10,000.

Special Purpose Funds 2015 Preliminary Projections

Dept	Description	FY13 Ending Fund Balance	FY14 Revised Revenue Projection	FY14 Estimated Total Resources	FY14 Projected Expenditures	FY14 Projected Ending Fund Balance	FY15 Revenue Estimate	FY15 Total Resources	FY15 Department Estimated Expenditures	FY15 Executive Estimated Expenditures	FY15 Ending Fund Balance Estimate*
501	MFT Illinois First (1st)	3,476,188	21,056,558	24,532,746	21,056,558	3,476,188	23,234,167	26,710,355	23,234,167	23,234,167	3,476,188
510	Animal Control Department	7,376,912	3,524,774	10,901,686	3,348,803	7,552,883	3,400,000	10,952,883	4,245,414	4,245,414	6,707,469
524	County Clerk-Election Division Fund	0	24,038,039	24,038,039	24,038,039	0	19,619,266	19,619,266	19,619,266	19,619,266	0
525	Board of Election Commissioners-Election Fund	0	16,189,445	16,189,445	16,189,445	0	1,036,461	1,036,461	1,036,461	1,036,461	0
527	County Recorder Document Storage System Fund	3,967,465	3,222,000	7,189,465	3,847,078	3,342,387	3,268,719	6,611,106	4,483,159	4,483,159	2,127,947
528	Circuit Court Automation Fund	(5,903,825)	10,047,240	4,143,415	10,617,929	(6,474,514)	12,000,000	5,525,486	11,622,954	11,622,954	(6,097,468)
529	Clerk of the Circuit Court Document Storage Fund	(3,898,771)	9,159,009	5,260,238	9,842,419	(4,582,181)	11,000,000	6,417,819	9,546,638	9,546,638	(3,128,819)
530	Cook County Law Library	(1,384,056)	5,913,141	4,529,085	5,321,219	(792,134)	6,100,000	5,307,866	5,307,866	5,307,866	0
531	Circuit Court-Illinois Dispute Resolution Fund	151,654	193,743	345,397	195,511	149,886	190,000	339,886	181,000	181,000	158,886
532	Adult Probation/Probation Service Fee Fund	851,866	4,019,354	4,871,220	4,281,376	589,844	4,000,000	4,589,844	3,571,530	3,571,530	1,018,314
533	County Clerk Automation Fund	648,919	1,122,500	1,771,419	1,445,324	326,095	1,131,000	1,457,095	1,444,268	1,444,268	12,827
534	County Treasurer-Tax Sales Automation Fund	16,009,048	9,611,908	25,620,936	9,560,718	16,060,238	9,600,000	25,660,238	10,040,703	10,040,703	15,619,535
535	Intergovernmental Agreement/ETSB	(3,109,743)	1,141,335	(1,968,408)	1,218,670	(3,187,078)	1,222,090	(1,964,988)	1,326,200	1,326,200	(3,291,188)
538	Juvenile Probation-Supplementary Officers	(15,336,195)	3,541,348	(11,794,847)	3,541,348	(15,336,195)	3,260,000	(12,076,195)	3,246,572	3,246,572	(15,322,767)
541	Social Service/Probation and Court Services Fund	2,028,931	2,852,042	4,880,973	2,815,037	2,065,936	2,800,000	4,865,936	2,808,085	2,808,085	2,957,851
544	Lead Poisoning Prevention Fund	3,303,072	8,302,138	11,605,210	1,178,850	10,426,360	0	10,426,360	1,238,050	1,238,050	9,188,310
545	Geographical Information Systems	22,596,552	8,053,000	30,651,552	11,939,520	18,712,032	8,171,798	26,883,830	14,185,244	14,185,244	12,698,586
546	Sheriff's Youthful Offender Alcohol & Drug Education	14,258	2,400	16,658	2,400	14,258	2,400	16,658	2,400	2,400	14,258
561	State's Attorney Narcotics Forfeiture	(2,455,132)	6,524,651	4,069,519	4,069,519	0	4,213,575	4,213,575	4,213,575	4,213,575	0
562	State's Attorney Bad Check Diversion Program	41,891	23,643	65,534	67,000	(1,466)	0	(1,466)	0	0	(1,466)
564	TB Sanitarium District	18,642,014	1,161,107	19,803,121	5,077,155	14,725,966	1,161,110	15,887,076	6,182,338	6,182,338	9,704,738
567	Clerk of the Circuit Court Administrative Fund	(227,328)	842,324	614,996	730,369	(115,373)	850,000	734,627	747,652	747,652	(13,025)
570	GIS Fee Fund	1,040,824	2,013,750	3,054,574	2,882,883	171,691	2,042,949	2,214,640	3,493,043	3,493,043	(1,278,403)
571	Rental Housing Support Fee Fund	208,994	281,925	490,919	576,867	(85,948)	286,013	200,065	252,000	252,000	(51,935)
572	Children's Waiting Room	636,637	2,704,730	3,341,367	2,937,751	403,616	2,750,000	3,153,616	2,154,805	2,154,805	998,811
573	Women's Justice Services Fund	68,087	65,000	133,087	65,000	68,087	65,000	133,087	65,000	65,000	68,087
574	Mental Health Fund	(242,694)	915,888	673,194	885,000	(211,806)	800,000	588,194	800,000	800,000	(211,806)
575	Peer Court Fund	556,396	405,191	961,587	1,000,000	(38,413)	450,000	411,587	450,000	450,000	(38,413)
576	Drug Court Fund	(131,108)	451,389	320,281	460,000	(139,719)	400,000	260,281	400,000	400,000	(139,719)
577	Vehicle Purchase Fund	728,648	130,000	858,648	0	858,648	130,000	988,648	400,000	400,000	588,648
579	Assessor Special Revenue Fund	67,493	706,034	773,527	706,034	67,493	368,000	435,493	368,000	368,000	67,493
580	Circuit Court Clerk Electronic Citation Fund	199,542	304,719	504,261	523,237	(18,976)	450,000	431,024	450,000	450,000	(18,976)
583	State's Attorney Records Automation	104,525	158,485	263,010	158,000	105,010	158,000	263,010	158,000	158,000	105,010
584	Public Defender Records Automation	104,439	155,271	259,710	158,000	101,710	158,000	259,710	158,000	158,000	101,710
585	Environmental Control Solid Waste Program Fund	0	126,000	126,000	125,913	87	406,000	406,087	385,486	385,486	20,601
586	Land Bank Authority	0	1,000,000	1,000,000	990,000	10,000	3,450,000	3,460,000	3,450,000	3,450,000	10,000

* FY15 Ending Fund Balance Estimate calculated in accordance to FY15 Executive Expenditure Estimate.



TONI PRECKWINKLE

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